



Attorney Docket: K35R1851/3568P

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CERTIFICATE OF MAIL

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on December 22, 2006.

Handwritten signature of Shana Haack.
Shana Haack

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of:

Date: December 22, 2006

Kroum S. STOEV, et al.

Confirmation No: 8458

Serial No: 10/788,766

Group Art Unit: 2627

Filed: February 27, 2004

Examiner: Watko, Julie Anne

For: MAGNETIC HEAD WITH THIN TRAILING PEDESTAL LAYER

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

Sir:

In response to the Office Action dated September 7, 2006, please amend the above-identified application in the following manner:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 13 of this paper.

12/28/2006 FMETEKI1 00000003 10788766

01 FC:1201 1000.00 OP
02 FC:1202 250.00 OP